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**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

11 The S&D Family Trust, u/a/d January 30,
12 2008; and Denise Wilson, a trustee and
individual,

13 Plaintiffs,

14 v.

15 James (Scott) Spracklin, a trustee and
16 individual; Internal Revenue Service, a federal
agency; Mr. Cooper, a domestic corporation;
17 Real Time Resolutions, Inc., a domestic
corporation; City of Sparks, a municipality;
18 Roger Kahn, an individual; Vicki Kahn, an
individual; All Persons and Entities Known and
19 Unknown, and Does 1 through 25, inclusive,

20 Defendants.

Case No. 3:23-cv-00392-ART-CSD

ORDER GRANTING

**STIPULATION TO EXTEND ANSWER
DEADLINE FOR DEFENDANT
INTERNAL REVENUE SERVICE**

(FIRST REQUEST)

21 The United States of America, on behalf of Defendant Internal Revenue Service, and
22 Plaintiffs, by and through the undersigned counsel, hereby stipulate and request that the deadline
23 for Plaintiffs to respond to the United States' Motion for Summary (EFC No. 27) be extended
24 seven (7) calendar days from May 28, 2024, to June 4, 2024. The United States' reply would thus
25 be due on June 18, 2024.

26 Following the filing of the United States' Motion for Summary Judgment (ECF No. 27),
27 the United States and Plaintiffs began discussions which would permit the Plaintiffs to recognize
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1 the United States' Federal Income Tax Liens discussed in the United States' Motion for Summary
2 Judgment, in exchange for Plaintiffs' dismissal of the United States from this matter, with each
3 party to bear its own attorney's fees and costs. In order for the parties to finalize documenting this
4 agreement by way of a Stipulation for Dismissal, the parties seek an enlargement of time for
5 Plaintiffs to respond to the United States' Motion for Summary Judgment. It is anticipated that the
6 matter will be dismissed prior to Plaintiffs' response. As a result, this request is made in good faith
7 and not for purposes of delay.

8 Respectfully submitted this 28th day of May 2024.

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10 JASON M. FRIERSON
United States Attorney

AUSTIN SLAUGHTER ESQ.
MICHAEL SULLIVAN ESQ.
Robinson, Sharp, Sullivan, and Brust

11
12 /s/ Summer A. Johnson
13 SUMMER A. JOHNSON
Assistant United States Attorney

/s/ Michael Sullivan
Attorney for Plaintiffs

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16 IT IS SO ORDERED.

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18 Anne R. Traum
United States District Judge

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20 DATED: May 29, 2024
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